

SENATE BILL 3003
By Herron

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by adding the following language as a new subdivision:

(22) Solar water-heating equipment, solar photovoltaic equipment including back-up system equipment used to store energy produced from such solar photovoltaic equipment, and wind generators with a generating capacity of one hundred kilowatts (100 kW) or less, and any charges made for the installation or repair of such equipment;

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.